IN THE HIGH COURT OF JUDICATURE AT BOMBAY

ORDINARY ORIGINAL CIVIL JURISDICTION

NOTICE OF MOTION NO.3002 OF 2003
IN
WEALTH TAX APPEAL (L)NO.955 OF 2003

AND
NOTICE OF MOTION NO.3003 OF 2003
IN
WEALTH TAX APPEAL (L)NO.956 OF 2003

AND
NOTICE OF MOTION NO.3004 OF 2003
IN
WEALTH TAX APPEAL (L)NO.953 OF 2003

AND
NOTICE OF MOTION NO.3029 OF 2003
IN
WEALTH TAX APPEAL (L)NO.954 OF 2003

The Commissioner of Income Tax ..Appellant

Vs.

Hindalco Industries Ltd. ..Respondent

Mr.A.D.Kango for the Appellant.
Mr.P.R.Motwani for the Respondent.

CORAM :- DR.S.RADHAKRISHNAN &
V.C.DAGA, JJ.

DATE : 8TH JUNE, 2007

P.C.

1. Heard the learned Counsel for the parties.

All the above Notices of Motion have been taken out for the condonation of delay of 543 days in filing the above Appeals. The original affidavits in support of Notices of Motion contains very bereft reasons for condonation of delay. Accordingly, by our order dated 26th February,2004, we had permitted the Appellants to file better affidavits. Now, so called better

affidavits dated 17th March,2004 have been filed wherein, it is clearly admitted that the file was sent to the Ministry of Law on 8th April,2002 and the draft of the Memo of Appeal was received by the Appellants on 29th July,2003 i.e. there is a lapse of about 15 months. There is absolutely no explanation as to why such long delay has been caused to draft a simple of Memo of Appeal. Even after receiving the same on 29th July,2003, the Appeal has been filed on 7th October,2003, even that period has not been explained in the so called better affidavits. Hence, we are not inclined to condone the delay, the Notices of Motion stand dismissed.

(V.C.DAGA,J.) **(DR.S.RADHAKRISHNAN,J.)**